

Office of the United States Trustee

In re: ICPW Liquidation
Corporation, a California
corporation, *et al.*

Chapter 11 Case No: Lead Case
No.: 1:17-bk-12408-MB
Jointly administered with:
1:17-bk-12409-MB

**Post-Confirmation Status
Report**

Quarter Ending:
12/31/18

Attorney/Professional - Name, Address, Phone & FAX: Samuel R. Maizel & Tania M. Moyron DENTONS US LLP 601 South Figueroa Street, Suite 2500 Los Angeles, California 90017-5704 Telephone: (213) 623-9300 Facsimile: (213) 623-9924	Person responsible for report - Name, Address, Phone & FAX Matthew Pliskin 3902 Henderson Blvd., Suite 208-336 Tampa, FL 33629 Telephone: (917) 543-2568
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Date Order was entered confirming plan	February 13, 2018
Disbursing Agent (if any) (Please print)	Upon entry of an order granting the <i>Joint Motion By Escrow Agent And The Trustee Of The Trust For Approval Of Stipulation Approving Transfer Of Escrow</i> [Docket No. 561], KCC LLC will be the disbursing agent.

SUMMARY OF DISBURSEMENTS MADE DURING THE QUARTER	
Disbursements made under the plan	\$84,909.16
Other Disbursements	\$228,211.61
Total Disbursements	\$313,120.77

Projected date of final decree	TBD based on resolution of litigation.
What needs to be achieved before a final decree will be sought? (Attach a separate sheet if necessary)	Resolution of litigation against former officers, Radians Wareham Holding, Inc. ("Radians") and other third parties.
Narrative of events which impact upon the ability to perform under the reorganization plan or other significant events that have occurred during the reporting period (Attach a separate sheet if necessary)	The arbitration actions against the Debtors' former Officers and Senior Vice President-Supply Chain have been consolidated. The parties are engaging in discovery. The hearing (trial) is scheduled to take place in November 2019. Additionally, as part of the first interim distribution, the Trustee made distributions to certain beneficial interest holders which were not captured in the last reporting period.
Date last U. S. Trustee fee paid	November 20, 2018

Amount Paid	\$15,369.47 & \$325.00
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I declare under penalty of perjury that the information contained in the document is true, complete and correct.



Date February 13, 2019

Signature of person responsible for this report

This report is to be filed with the U.S. Trustee quarterly until a final decree is entered. This report is for U.S. Trustee purposes only. You may be required to file additional reports with the Bankruptcy Court.

Estimated Date of Filing the Application for Final Decree: _____

CHAPTER 11 POST-CONFIRMATION
SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Case Name:	ICPW Liquidation Corporation, a California Corporation, et al.
Case Number:	17-bk-1408-MB
Date of Plan Confirmation:	2/28/2018

All items must be answered. Any which do not apply should be answered "none" or "N/A".

	Quarterly	Post Confirmation Total
1. CASH (Beginning of Period)	\$ 5,238,993.75	\$ 15,367,377.27
2. INCOME or RECEIPTS during the Period	\$ 20,378.44	\$ 231,588.61
NOTE : \$34,217.78 of the PCT receipts were payments from BBI customers to be remitted to BBI		
3. DISBURSEMENTS		
a. Operating Expenses (Fees/Taxes):		
(i) U.S. Trustee Quarterly Fees	\$ 15,694.47	\$ 100,383.44
(ii) Federal Taxes		100,000.00
(iii) State Taxes		41,597.38
(iv) Other Taxes		0.00
b. All Other Operating Expenses:	\$ 212,517.14	\$ 2,020,941.01
Note: Includes \$0 and \$1,121,995.90 remitted to BBI		
c. Plan Payments:		
(i) Administrative Claims	\$ 0.00	\$ 1,282,400.39
(ii) Class One*	0.00	55,516.47
(iii) Class Two	0.00	0.00
(iv) Class Three	0.00	0.00
(v) Class Four	0.00	0.00
(vi) Trust Beneficiaries	84,909.16	7,051,297.44
(Attach additional pages as needed)		
* Note: Re-issuance of payments already scheduled		
Total Disbursements (Operating & Plan)	\$ 313,120.77	\$ 10,652,136.13
1. CASH (End of Period)	\$ 4,946,829.75	\$ 4,946,829.75

CHAPTER 11 POST-CONFIRMATION
BANK ACCOUNT RECONCILIATIONS
Prepare Reconciliation for each Month of the Quarter

Bank Account Information	Account #1	Account #2	Account #3	Account #4	Account #5	Account #6	Account #7	Account #8	Account #9
Name of Bank:	Capital One	Signature Bank	Signature Bank	TD Bank	TD Bank	TD Bank	TD Bank	TD Bank	TD Bank
Account Number:	0575	0112	0120	4123	3018	9869	9893	4074	4058
Purpose of Account (Operating/Payroll/Tax)	Disbursement	Disbursement	Excess Cash Reserve	Disbursement	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve
Type of Account (e.g. checking)	Checking	Checking	Checking	Checking	Money Market	Money Market	Money Market	Money Market	Money Market
1. Balance per Bank Statement Beginning of per	14,048.76	165,784.18	29,000.12	47,313.66	1,699,032.37	384,519.54	90,572.90	2,314,984.75	251,616.27
Deposits	0.00		27.11	58,905.07	2,844.07	653.16	153.85	3,932.30	427.40
Withdrawals	0.00	-995.00		0.00	-58,905.07				
1. Balance per Bank Statement	14,048.76	164,789.18	29,027.23	106,218.73	1,642,971.37	385,172.70	90,726.75	2,318,917.05	252,043.67
2. ADD: Deposits not credited									
3. SUBTRACT: Outstanding Checks		-119,786.28		-23,040.00					
4. Other Reconciling Items									
5. Month End Balance (Must Agree with Books)	14,048.76	45,002.90	29,027.23	83,178.73	1,642,971.37	385,172.70	90,726.75	2,318,917.05	252,043.67

Note: Attach copy of each bank statement and bank reconciliation.

Investment Account Information	Date of Purchase	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value
Bank / Account Name / Number									
N/A									

Note: Attach copy of each investment account statement.

CHAPTER 11 POST-CONFIRMATION
BANK ACCOUNT RECONCILIATIONS
Prepare Reconciliation for each Month of the Quarter

Bank Account Information	Account #1	Account #4	Account #5	Account #6	Account #7	Account #8	Account #9	Account #10	Account #11	Account #12	Account #13	Account #14	Account #15	Account #16
Name of Bank:	Capital One	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	TD Bank	TD Bank	TD Bank	TD Bank	TD Bank	TD Bank
Account Number:	0575	0112	0120	0139	7032	7040	7059	7067	4123	3018	9869	9893	4074	4058
Purpose of Account (Operating/Payroll/Tax)	Disbursement	Disbursement	Excess Cash Reserve	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve	Disbursement	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve
Type of Account (e.g. checking)	Checking	Checking	Checking	Checking	Checking	Checking	Checking	Checking	Checking	Money Market	Money Market	Money Market	Money Market	Money Market
1. Balance per Bank Statement Beginning of period	14,336.94	295,677.85	28,840.15	1,743,591.01	383,923.49	90,443.20	2,311,325.98	251,231.08	0.00	0.00	0.00	0.00	0.00	0.00
Deposits	0.00		159.97	52.55	11.57		69.66		47,313.66	1,746,360.03	384,534.54	90,587.90	2,314,999.75	251,631.27
Withdrawals	-288.18	-129,893.67	0.00	-1,743,643.56	-383,935.06	-90,443.20	-2,311,395.64	-251,231.08	0.00	-47,327.66	-15.00	-15.00	-15.00	-15.00
1. Balance per Bank Statement	14,048.76	165,784.18	29,000.12	0.00	0.00	0.00	0.00	0.00	47,313.66	1,699,032.37	384,519.54	90,572.90	2,314,984.75	251,616.27
2. ADD: Deposits not credited														
3. SUBTRACT: Outstanding Checks														
4. Other Reconciling Items														
5. Month End Balance (Must Agree with Books)	14,048.76	165,784.18	29,000.12	0.00	0.00	0.00	0.00	0.00	47,313.66	1,699,032.37	384,519.54	90,572.90	2,314,984.75	251,616.27

Note: Attach copy of each bank statement and bank reconciliation.

Investment Account Information	Date of Purchase	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value
Bank / Account Name / Number														
N/A														

Note: Attach copy of each investment account statement.

**CHAPTER 11 POST-CONFIRMATION
BANK ACCOUNT RECONCILIATIONS**
Prepare Reconciliation for each Month of the Quarter

Bank Account Information	Account #1	Account #4	Account #5	Account #6	Account #7	Account #8	Account #9	Account #4
Name of Bank:	Capital One	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank
Account Number:	0575	0112	0120	0139	7032	7040	7059	7067
Purpose of Account (Operating/Payroll/Tax)	Disbursement	Disbursement	Excess Cash Reserve	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve
Type of Account (e.g. checking)	Checking	Checking	Checking	Checking	Checking	Checking	Checking	Checking
1. Balance per Bank Statement Beginning of period	14,627.09	263,498.51	28,813.22	1,897,967.06	383,564.98	90,358.74	2,309,167.67	250,996.48
Deposits	0.00	156,094.09	26.93	1,718.04	358.51	84.46	2,158.31	234.60
Withdrawals	-290.15	-123,914.75	0.00	-156,094.09	0.00	0.00	0.00	0.00
1. Balance per Bank Statement	14,336.94	295,677.85	28,840.15	1,743,591.01	383,923.49	90,443.20	2,311,325.98	251,231.08
2. ADD: Deposits not credited								
3. SUBTRACT: Outstanding Checks								
4. Other Reconciling Items								
5. Month End Balance (Must Agree with Books)	14,336.94	295,677.85	28,840.15	1,743,591.01	383,923.49	90,443.20	2,311,325.98	251,231.08

Note: Attach copy of each bank statement and bank reconciliation.

Investment Account Information	Date of Purchase	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value	Current Value
Bank / Account Name / Number								
N/A								

Note: Attach copy of each investment account statement.

MONTHLY OPERATING REPORT -
POST CONFIRMATION

ATTACHMENT NO. 4

CHAPTER 11 POST-CONFIRMATION
CASH/DEBIT/CHECK DISBURSEMENTS DETAILS

Name of Bank	Capital One
Account Number	0575
Purpose of Account (Operating/Payroll/Personal)	Disbursement
Type of Account (e.g., Checking)	Checking

Check Number	Date of Transaction	Payee	Purpose or Description	Amount
eft	10/16/2018	Capital One	Bank Fees	290.15
eft	11/16/2018	Capital One	Bank Fees	288.18
			TOTAL	578.33

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

MONTHLY OPERATING REPORT -
POST CONFIRMATION

ATTACHMENT NO. 4

CHAPTER 11 POST-CONFIRMATION
CASH/DEBIT/CHECK DISBURSEMENTS DETAILS

Name of Bank	Signature Bank
Account Number	0112
Purpose of Account (Operating/Payroll/Personal)	Escrow
Type of Account (e.g., Checking)	Checking

Check Number	Date of Transaction	Payee	Purpose or Description	Amount
1339	10/9/2018	Scott Jarus	Trust Board Services	10,000.00
1340	10/5/2018	Pat O'Brien	Trust Board Services	10,000.00
Wire	10/2/2018	Ronald L Chez, Inc	Trust Board Services	10,000.00
1341	10/19/2019	MLPF& S CUST FPO- JEFFREY D CORDE	Distribution	41,750.00
1342	11/1/2018	Solomon & Cramer	Legal Fees	12,086.63
1343	11/6/2018	Dentons LLP	Legal Fees	80,086.01
1344	10/31/2018	Kurtzman Carson Consultants	Support - Distribution	7,966.98
1345	11/14/2018	Matthew Pliskin	Trustee Payment	9,265.00
1346	11/7/2018	Chris Jutten	Distribution	2,114.05
1347	11/2/2018	Patrick Juetten	Distribution	8,076.04
1348	10/30/2018	Brain Sheeny	Distribution	845.52
1349	11/21/2018	Ed Wetherbee	Distribution	483.97
1350	11/7/2018	US Trustee	US Trustee Payment	15,369.47
1351	11/7/2018	US Trustee	US Trustee Payment	325.00
1353	12/6/2018	United Retirement	Administration fees	995.00
1337	10/1/2018	Solomon & Cramer LLP	Legal Fees	2,935.80
1334	10/2/2018	Writser Pier Cleveringa	Distribution	18,203.00
1192	10/3/2018	DAVID G HILL	Distribution	636.44
1338	10/3/2018	Dentons LLP	Legal Fees	11,442.70
1333	10/9/2018	Guy Shamir	Distribution	3,540.40
1328	10/26/2018	Estate of DONALD P ELLIOTT	Distribution	6,593.91
1324	11/30/2018	Schacter Revoc Trust 2/5/98	Distribution	2,087.50
			TOTAL	254,803.42

holding check and anticipated delivery date of check.

MONTHLY OPERATING REPORT -
POST CONFIRMATION

ATTACHMENT NO. 4

CHAPTER 11 POST-CONFIRMATION
Outstanding CASH/DEBIT/CHECK DISBURSEMENTS DETAILS

Name of Bank	Signature Bank
Account Number	0112
Purpose of Account (Operating/Payroll/Personal)	Escrow
Type of Account (e.g., Checking)	Checking

Check Number	Date of Transaction	Payee	Purpose or Description	Amount
1032	6/7/2018	The Vanguard Group	Trust Distribution	29,997.29
1037	6/7/2018	MILWAUKEE DEF COMP BOARD TTEE	Trust Distribution	20,405.73
1051	6/7/2018	BRENT ALLEN FLETCHER TTEE; BRENT	Trust Distribution	13,245.86
1067	6/7/2018	BRUCE G KLASS	Trust Distribution	9,549.90
1077	6/7/2018	Goldman Sachs	Trust Distribution	8,350.00
1085	6/7/2018	SEGAL FAMILY TRUST	Trust Distribution	6,593.91
1087	6/7/2018	STANLEY M RUMBOUGH JR	Trust Distribution	6,366.54
1119	6/7/2018	ARTHUR GERRICK	Trust Distribution	4,175.00
1125	6/7/2018	JAMES SEIBEL	Trust Distribution	3,618.39
1131	6/7/2018	ROBERT H KEELEY & SANDRA D KEELEY	Trust Distribution	3,183.27
1156	6/7/2018	Cantor Fitzgerald & Co.	Trust Distribution	1,633.43
1157	6/7/2018	ROBERT C CLARK	Trust Distribution	1,591.68
1158	6/7/2018	MILWAUKEE DEF COMP BOARD TTEE	Trust Distribution	1,273.46
1166	6/7/2018	KIM WOODWORTH & BILL WOODWORTH	Trust Distribution	1,085.50
1167	6/7/2018	SSBT TTEE	Trust Distribution	1,068.80
1170	6/7/2018	MILWAUKEE DEF COMP BOARD TTEE	Trust Distribution	1,002.00
1185	6/7/2018	LOIS B MAY TTEE	Trust Distribution	751.50
1202	6/7/2018	STEVE FEDEA	Trust Distribution	422.59
1205	6/7/2018	OWEN BENNETT MULLER	Trust Distribution	417.5
1209	6/7/2018	JOSHUA CRINKLAW	Trust Distribution	417.5
1214	6/7/2018	JOSHUA LOUIS CAIN	Trust Distribution	417.5
1224	6/7/2018	ELIZABETH ROSNER	Trust Distribution	293.34
1225	6/7/2018	ELIZABETH ROSNER	Trust Distribution	292.25
1226	6/7/2018	JOE WORDEN	Trust Distribution	274.88
1227	6/7/2018	KEALA STANFILL	Trust Distribution	263.61
1233	6/7/2018	KIMIKO ANN SNYDER	Trust Distribution	208.75
1234	6/7/2018	TARBY BRYANT	Trust Distribution	203.24
1240	6/7/2018	MILES POTEAT EGGART	Trust Distribution	167
1250	6/7/2018	REYHEENA EIDARIUS	Trust Distribution	125.25
1252	6/7/2018	MIKE SALOMON	Trust Distribution	109.64
1261	6/7/2018	AUSTIN RUIZ WATKINS	Trust Distribution	83.5
1272	6/7/2018	Turner VonAlman	Trust Distribution	35.91
1325	8/30/2018	KNUTE LEE	Trust Distribution	2161.56
			TOTAL	119,786.28

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

MONTHLY OPERATING REPORT -
POST CONFIRMATION

ATTACHMENT NO. 4

CHAPTER 11 POST-CONFIRMATION
CASH/DEBIT/CHECK DISBURSEMENTS DETAILS

Name of Bank	TD Bank
Account Number	4123
Purpose of Account (Operating/Payroll/Personal)	Operating
Type of Account (e.g., Checking)	Checking

Check Number	Date of Transaction	Payee	Purpose or Description	Amount
ACH	12/31/2018	TD Bank	Maintenance Fee	30.00
995001	12/10/2018	Solomon & Cramer	Legal Fees	21,738.95
995004	12/27/2018	FTI Consulting	Litigation Support	12,324.62
995003	12/28/2018	Dentons LLP	Legal Fees	23,540.45
ACH	11/30/2018	TD Bank	Maintenance Fee	30.00
			TOTAL	57,664.02

holding check and anticipated delivery date of check.

MONTHLY OPERATING REPORT -
POST CONFIRMATION

ATTACHMENT NO. 4

CHAPTER 11 POST-CONFIRMATION
Outstanding CASH/DEBIT/CHECK DISBURSEMENTS DETAILS

Name of Bank	TD Bank
Account Number	4123
Purpose of Account (Operating/Payroll/Personal)	Operating
Type of Account (e.g., Checking)	Checking

Check Number	Date of Transaction	Payee	Purpose or Description	Amount
995002	12/26/2018	Solomon & Cramer	Legal Fees	21,063.75
995005	12/26/2018	Hemming & Morse	Litigation Support	1,976.25
			TOTAL	23,040.00

If any checks written this period have not been delivered to the payee, provide details, including the payee, amount, explanation for holding check and anticipated delivery date of check.

Interest

	Account #1	Account #4	Account #5	Account #6	Account #7	Account #8	Account #9	Account #10
Name of Bank	Capital One	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank	Signature Bank
Account Num	0575	0112	0120	0139	7032	7040	7059	7067
Purpose of Ac	Disbursement	Disbursement	Excess Cash Reserve	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve
Type of Account	Checking	Checking	Checking	Checking	Checking	Checking	Checking	Checking
Month								
10/31/2018			26.93	1,718.04	358.51	84.46	2,158.31	234.60
11/30/2018			26.19	52.55	11.57		69.66	
12/31/2018			27.11					
		0.00	80.23	1,770.59	370.08	84.46	2,227.97	234.60

Account #11	Account #12	Account #13	Account #14	Account #15	Account #16
TD Bank	TD Bank	TD Bank	TD Bank	TD Bank	TD Bank
██████4123	██████3018	██████9869	██████9893	██████4074	██████4058
Disbursemen t	Operating Reserve	Class 1 Reserve	Tax Reserve	Class 3 Reserve	Class 4 Reserve
Checking	Money Market	Money Market	Money Market	Money Market	Money Market

	2774.02	610.05	143.7	3672.77	399.19
	2844.07	653.16	153.85	3932.3	427.4
0.00	5,618.09	1,263.21	297.55	7,605.07	826.59